

Job Training Tax Credit

Rhode Island law (RIGL 42-64.6) grants a credit against the corporate income tax (or the insurance premium tax) equal to 50% of eligible training expenditures for new or existing employees, in accordance with an approved training plan. Employees must be full-time, and after training, the employee must earn at least 150% of the Rhode Island minimum wage. Training plans must be filed with the Governor's Workforce Board Rhode Island for prior written approval. The credit is capped at \$5,000 per employee over a three-year period.

- [Governor's Workforce Board RI](#)